--- 10 Cigarettes - Series “C” - imperforate – used by “L. O. Grothe” - 1939-42 ---

The *earliest listed* code dated copy of the ten cigarette Series “C” imperforate from “L. O. Grothe” was used in the 3rd week of 1939. This pre-war pack of ten cigarettes retailed for 10 cents.

The wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, and when the manufacturers responded by decreasing their package sizes by one cigarette per pack of ten, the ten cigarette pack became nine, and the ten cigarette sequence was interrupted until restored under the Budget of June 24th 1940 at a retail price of 15¢ per pack for sale *in Quebec*.

Stamps purchased pre-war (under the 1932 Budget) were numerically coded with one or two digits (for the ***week***) followed by a single digit (to designate the ***year***).

★**RC-381** - 10 cigarettes, imperf, coded **16-10D / 309** by “L. O. Grothe” in 30th week of 1939

--- cancellation reads horizontally upright - weeks of 1939 - 6 copies to date ---

[★RC-381]

	---	---	39	---	---	---	---	---	---
109	---	---	---	149	---	---	---	---	---
---	---	229	---	---	---	---	---	---	---
309	---	---	---	349	---	369	---	---	---
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Stamps purchased under the 1939 Budget were numerically coded with one or two digits (for the ***month***) followed by a single digit (to designate the ***year***).

--- cancellation reads horizontally inverted - in months of the year - a single copy to date ---

★**RC-381** - 10 cigarettes, imperf, coded **16-10D / 111** by "L. O. Grothe" in November 1941

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	---	**111**	---
1942	---	---	---	---	---	---	---	---	---	---	---	---

--- the “L.O. Grothe” provisional surcharge for the Budget of June 1942 ---

When the Budget of June 24th 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “L.O. Grothe” surcharged their *on-hand* sheets of the imperforate ten cigarette stamp with a three-line 3 mm. Gothic vermilion **2¢ / EXCISE / TAX** as the provisional **RC-501**. Undated, this “L. O. Grothe” company surcharge comes from June 1942.

★**RC-501** - the “L.O. Grothe” **2¢ / EXCISE / TAX** surcharge of **RC-381** for the June 1942 Budget

The collection ***does not contain*** a copy of a “L. O. Grothe” used **RC-630**, the 1942 BABN **2c. / EXCISE / TAX** surcharge on the imperforate ten cigarettes.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 10 cigarettes \ 16-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 19th 2013, JBH